



Internal Revenue Service

United States Embassy

24 Grosvenor Square

London

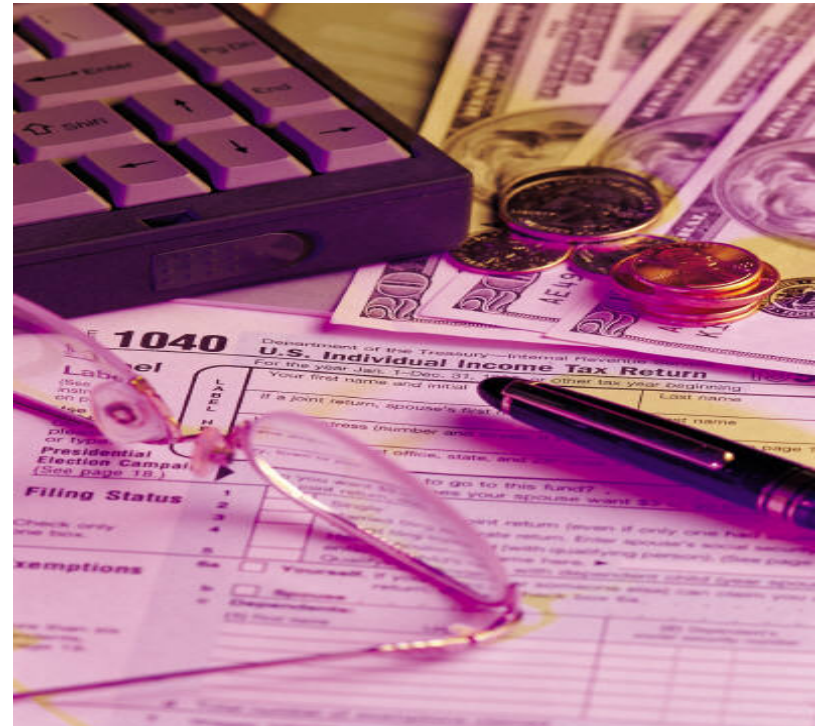
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Revised January 14, 2013

Internal Revenue Service American Embassy London



TAX ASSISTANCE INFORMATION FOR TAX YEAR 2012

(January 1, 2012—December 31, 2012)

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Suspicious E-Mail and Identity Theft

For complete information on suspicious e-mails and identity theft, see:

www.irs.gov/uac/Suspicious-e-Mails-and-Identity-Theft

Suspicious E-Mails

Please note, the IRS does not initiate taxpayer communications through e-mail. The IRS periodically alerts taxpayers to schemes that fraudulently use the IRS name, logo or web site clone to gain access to consumers' financial information in order to steal their identity and assets. For a current list of known schemes, please see:

www.irs.gov/uac/Phishing-and-Other-Schemes-Using-the-IRS-Name

Identity Theft

If you have become a victim of identity theft, please call the Identity Protection Specialized Unit (IPSU) at 1-800-908-4490. The IPSU will assist taxpayers that are, or may become, victims of identity theft.

Protect yourself from identity theft. Please see:

<http://irs.gov/uac/Protect-Yourself-from-Identity-Theft-1>

Or <http://irs.gov/uac/Identity-Protection>

If you become a victim of identity theft, additional help may be found:

- Contact the Federal Trade Commission at: +1 (877) IDTHEFT (438-4338) or visit www.ftc.gov/idtheft
- Residents of any country may report cross border e-mail fraud to www.econsumer.gov.
- If you are resident in the UK, you may want to contact local authorities at: www.fsa.gov.uk/Pages/Doing/Regulated/Law/Alerts/form.shtml
www.cityoflondon.police.uk/CityPolice/Departments/ECD/ScamsAdvice

www.actionfraud.org.uk or www.nfib.police.uk

State Taxes

The IRS cannot provide U.S. state tax assistance and does not accept state tax forms for processing. You can access state tax forms at:

<http://www.taxadmin.org/fta/link/default.php?lnk=2>

Business and Estate Tax Returns

IRS Offices overseas do not provide tax assistance on business or estate tax returns. For business tax questions, please refer to Publication 15 or call the U.S. at [+1] (800) 829-4933. For estate and gift tax questions for non-residents of the U.S. please call [+1] (202)874-1660. For all other estate and gift tax questions, please use [+1] (800) 829-1040.

International Social Security Agreements

International Social Security agreements, often called "Totalization Agreements," have two main purposes. First, they eliminate dual Social Security taxation. This is a situation that occurs when a worker from one country works in another country and is required to pay Social Security taxes to both countries on the same earnings. Second, the agreements help fill gaps in benefit protection for workers who have divided their careers between the United States and another country.

You may access various agreements that the United States has with other countries at: www.ssa.gov/international/agreements_overview.html

London IRS Office Operations

One of the missions of the Internal Revenue Service (IRS) offices overseas is to provide taxpayer assistance to American citizens living abroad and foreign citizens with U.S. tax obligations. Taxpayer assistance is provided by a team of tax specialists who answer walk-in, telephone and fax inquiries.

Contact Information for the London Office

Phone: +44 (0) 207 894 0477

Fax: +44 (0) 207 495 4224

Internet: www.irs.gov

<http://london.usembassy.gov/irs.html>

Mailing Address:

Office Location

(for GPS and online maps):

U.S. Embassy– IRS

U.S. Embassy

24 Grosvenor Square

24 Grosvenor Square

London W1K 6AH

London W1A 2LQ

London Office

Public Access Hours

Walk-In Assistance:

Tuesday, Wednesday, Thursday

9:00 am - 1:00pm and 2:00pm - 4:00pm

Telephone Assistance:

Monday : 9:00am-1:00pm and 2:00pm-4:00pm

Tuesday, Wednesday, Thursday: 9:00 am - 12:00 pm

We are Closed on all U.S. and UK Public Holidays

Filing Requirements

The U.S. tax year is the calendar year from 01 January to 31 December

U.S. citizens, resident aliens, and green card holders are required to report *worldwide income*, regardless of where they live. However, if your income is below the level listed for your filing status in the chart below you do not need to file a tax return. For more information please see [page 8](#) of the 2012 Form 1040 Instructions.

IF your filing status is:	AND at the end of the year you were:	THEN file a return if your gross income for 2010 was at least:	THEN file a return if your gross income for 2011 was at least:	THEN file a return if your gross income for 2012 was at least:
Single	Under 65	\$9,350	\$9,500	\$10,000
	65 or Older	\$10,750	\$10,950	\$11,500
Head of Household	Under 65	\$12,050	\$12,200	\$12,850
	65 or Older	\$13,450	\$13,650	\$14,350
Married Filing Jointly	Under 65			
	Both Spouses	\$18,700	\$19,000	\$20,000
	65 or Older			
	One Spouse	\$19,800	\$20,150	\$21,200
Married Filing Separately	Any Age	\$3,650	\$3,700	\$3,900
Qualifying	Under 65	\$15,050	\$15,300	\$16,100
Widow(er) with dependent child				
	65 or Older	\$16,150	\$16,450	\$17,300

Required Reporting of Foreign Financial Assets

(FATCA) Form 8938

The Foreign Account Tax Compliance Act (FATCA), enacted in 2010, requires U.S. taxpayers who own financial assets outside of the United States to report the fair market value of those assets to the IRS. FATCA also requires foreign financial institutions to report certain information about financial accounts held by U.S. taxpayers, or by foreign entities in which U.S. taxpayers hold a substantial ownership interest.

Taxpayer reporting under FATCA currently applies to specified individuals who include U.S. citizens, any non-citizen who meets the substantial presence test, a non-resident alien who makes an election to be treated as a resident alien for purposes of filing a joint tax return, and a non-resident alien who is a bona fide resident of American Samoa or Puerto Rico. While the obligation to report arises only if the total value of the taxpayer's specified foreign financial assets exceeds the minimum threshold for that taxpayer's filing status, reporting is required whether the taxpayer is living in the United States or living abroad.

If you are a taxpayer living abroad you must file form 8938 if:

- You are filing a return other than a joint return **and** the total value of your specified foreign assets is more than \$200,000 on the last day of the tax year or more than \$300,000 at any time during the year; or
- You are filing a joint return **and** the value of your specified foreign asset is more than \$400,000 on the last day of the tax year or more than \$600,000 at any time during the year.

Refer to the Form 8938 instructions for information on how to determine the total value of your specified foreign financial assets.

For additional threshold amounts, definitions, valuation methods and FAQ's please see:

[comparison of Form 8938 and FBAR requirements](#) or [http://www.irs.gov/Businesses/Corporations/Foreign-Account-Tax-Compliance-Act-\(FATCA\)](http://www.irs.gov/Businesses/Corporations/Foreign-Account-Tax-Compliance-Act-(FATCA))

Foreign Bank and Financial Accounts (FBAR)

American citizens and residents who have a financial interest or authority over a foreign bank account, brokerage account, mutual fund, unit trust and/or other financial account(s), with an aggregate value in excess of \$10,000 at any time during the year, must file a report of those account(s), even though the account(s) produce(s) no taxable income. The information should be shown by checking box 7a and b on Form 1040, Schedule B, as well as filing Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts (FBAR). For copies of the form, instructions and additional information please see:

The FBAR is **not** to be attached to your Federal income tax return. The granting, by the IRS, of an extension of time to file Federal Income Tax Returns does not extend the due date for filing an FBAR. There is **no** extension available for filing the FBAR and it must be received in Detroit by June 30th to be considered timely filed.

By mail to:

U.S. Department of the Treasury
P.O. Box 32621
Detroit, Michigan 48232-0621 U.S.A.

By courier delivery to:

IRS Enterprise Computing Center
ATTN: CTR Operations Mailroom, 4th Floor
985 Michigan Avenue
Detroit, Michigan 48226 U.S.A.
Telephone: [+1] (313) 234-1062

Electronically: bsaefiling.fincen.treas.gov/Enroll_Individual.html

Helpline: +01 313 234 6146 (not toll free)

For more information please follow this link:

[Foreign Account Tax Compliance Act Web page.](#)

Filing Deadline and Filing Addresses

U.S. income tax returns for 2012 are due on April 15, 2013. However, if you reside overseas, your return is due on June 17, 2013 because you are given an automatic two-month extension **to file**. If this is your case, write across the top of your return: **Taxpayer Resident Abroad**. However, **any tax due must be paid by April 15, 2013** to avoid being charged penalties and interest.

Additional extension of time to file: To receive an extension of time to file until October 15, 2013, complete and mail Form 4868 to the address designated on that form before your return due date.

Timely Receipt of Foreign-Filed Payments

Mailing Address for Taxpayers resident outside the U.S.:

For courier deliveries only the street address is:

Department of the Treasury
Internal Revenue Service
Austin Service Center
Austin, TX 73301-0215, U.S.A.

Internal Revenue Service
3651 South Interregional Hwy 35
STOP 6061
Austin, Texas 78741, U.S.A.
Attention: Receipt and Processing
Telephone: (512) 460 7944

Federal tax returns and other documents mailed to the IRS are treated as filed on the date of the domestic or foreign postmark. However, **payments with foreign postmarks are not considered received until the date of actual receipt rather than the postmark date. This includes payments submitted with tax returns.** Accordingly, you should take this into consideration when mailing a payment from outside the U.S. in order to avoid late payment penalties and interest charges.

Private delivery services: If you use a private delivery service designated by the IRS to send your return, the postmark date generally is the date the private delivery service records in its database or marks on the mailing label. The private delivery service can tell you how to get written proof of this date. Please see the link below for a list of the designated private delivery services and the physical addresses for the various service centers.

[http://www.irs.gov/uac/Private-Delivery-Services-\(PDS\)](http://www.irs.gov/uac/Private-Delivery-Services-(PDS))

How to Order Tax Forms and Publications

You may obtain forms and publications for the current and/or prior years in one of several ways. We recommend the first option which will be the quickest method as our office carries only a limited supply of some forms and publications.

Federal Tax forms may be downloaded from the Internet via the IRS home page located at: www.irs.gov/forms-&-pubs/.

Forms can be ordered by U.S. mail via the internet at:
www.irs.gov/uac/forms-and-publications-by-us-mail

Or by calling: 1-800-829-3676 (not toll free) to place your order.

From our office by letter or fax:
Our fax number is [+44] (207) 495-4224
Our mailing address is:
IRS – US Embassy
24 Grosvenor Square
London W1K 6AH
United Kingdom

If requesting forms from our office, you must state the specific forms or publications needed and for which tax years they are required. You must provide your name, complete phone number including city and country codes and full address including postal code. Please allow 7 to 14 days to receive your order. If you have already ordered tax forms, please do not reorder.

Free File & E-File

You can prepare and e-file your federal tax return for free. Participating software companies make their products available through the IRS. Many Free File and E-File partners now accept a foreign address.

Please refer to the following website for more information:

Per Diem Rates

Per Diem rates for travel within the Continental U.S. (CONUS) and outside CONUS can be accessed at www.gsa.gov/perdiem

Tax Treaties

You may obtain a copy of any U.S. income tax treaty by fax, mail or web.

Fax: [+1] (202) 622-6415

Mail: U.S. Treasury Department
Office of Public Correspondence
1500 Pennsylvania Avenue, N.W.
Washington, D.C. 20220 U.S.A.

Web: www.treasury.gov/connect/Pages/contact-us.aspx

Certain information on U.S. income tax treaties is contained in Publication 901, U.S. Tax Treaties. This can be found on the internet at:

www.irs.gov/pub/irs-pdf/p901.pdf

U.S. RESIDENCY CERTIFICATION FOR OBTAINING TREATY BENEFITS

You may apply for a U.S. Residency Certification by completing Form 8802 and sending it, the user fee (check or money order made payable to the United States Treasury) and all required attachments to:

Internal Revenue Service
U.S. Residency Certification Request
P.O. Box 71052
Philadelphia, PA 19176-6052 U.S.A.

For further information, including user fees made via e-payment or use of fax or a private delivery service, see the instructions to Form 8802:

www.irs.gov/pub/irs-pdf/i8802.pdf

COMPETENT AUTHORITY ASSISTANCE

If you are a U.S. citizen or resident and you think that the actions of the United States, a treaty country, or both, cause or will cause a tax situation not intended by the treaty between the two countries, you may request assistance from the U.S. Competent Authority to resolve your case. (See the instructions contained in Revenue Procedure 2006-54.) You should read any specific treaty articles, including the Mutual Agreement Procedure (MAP) article, that apply to your situation. Please visit the IRS website for more information:

www.irs.gov/Individuals/International-Taxpayers/Competent-Authority-Assistance

Exchange Rates

You must report all income in U.S. dollar equivalents. The IRS has no official exchange rate. Any posted exchange rate that is used consistently is acceptable. For additional exchange rates, check the U.S. treasury website at <http://fms.treas.gov/intn.html#rates> or commercial sites such as www.oanda.com. Taxpayers generally use the yearly average exchange rate to report foreign income that was regularly received throughout the year. If you had a few foreign transactions on particular days however, you may prefer to use the exchange rates for such days. Below are unofficial average exchange rates for selected currencies. Amount shown is one foreign currency unit to equivalent U.S. dollars. For example, in 2011 £1,000 Great Britain Pounds would convert to \$1,540 USD (£1,000 Pounds multiplied by 1.54 = \$1,540 USD). These exchange rates reflect the typical average cash exchange rate.

Entity/ Country	Currency	2012	2011	2010
European Union	Euro	1.234	1.337	1.274
United Kingdom	Pound	1.521	1.541	1.486
Sweden	Krona	0.142	0.148	0.133
Switzerland	Franc	1.024	1.083	0.922
South Africa	Rand	0.117	0.132	0.131
Norway	Kroner	0.165	0.171	0.159
Denmark	Krone	0.166	0.180	0.171
Canada	Dollar	0.960	0.972	0.933
Australia	Dollar	0.994	0.992	0.882

Individual Taxpayer Identification Numbers

(ITINs) Form W-7

Taxpayers who do not qualify for a Social Security Number (SSN) and who have a taxable event in the U.S. may request an ITIN by filing a Form W-7 and qualifying with a certified copy of your passport or other acceptable IDs, plus required supporting documentation.

Please note that this ITIN number is assigned for Federal tax purposes **ONLY**. They cannot be used for identification and they have nothing to do with immigration.

This office does not assign ITINs, but we can assist with the application by reviewing your Form W-7 and related documentation, certifying copies of your personal identification and sending the application package to the U.S. for processing. The Service Center in the U.S. will notify you if they need more information from you or they will assign your ITIN number and send it to you by post to the address on your Form W-7. *This can take up to 12 weeks from the date the IRS Service Center in Austin receives all documents required.* If you have not heard from the Service Center in 12 weeks, or if your application was unsuccessful, this office can look into the matter.

Please read the Form W-7 instructions (www.irs.gov/pub/irs-pdf/fw7.pdf) and Publication 1915 (www.irs.gov/pub/irs-pdf/p1915.pdf) carefully. THE DOCUMENTATION REQUIRED IS DETERMINED BY THE REASON FOR THE ITIN. PLEASE ENSURE YOU HAVE PROVIDED THE CORRECT DOCUMENTATION. For more information on ITINs, call 1-267-941-1099 (not toll free) via the internet at :www.irs.gov/taxtopics/tc857.html.

ITIN or EIN?

ITINS are for non-U.S. individuals only. Employer Identification Numbers (EINS) are for corporations, partnerships and other business entities needing a tax identification number. Apply for an EIN by submitting a completed Form SS-4 in accordance with the instructions. If the principal officer is not a U.S. person and does not have a U.S. tax identification number (SSN or ITIN), write "NRA" (Non-Resident Alien) in the space where the tax identification number should be. For more information please go to:

www.irs.gov/businesses/small/article/0,,id=98350,00.html.

International Tax Assistance

The IRS office in Philadelphia is the principal office responsible for providing international tax assistance, such as answering questions related to tax law, foreign tax issues, and notices and bills. This office is open Monday through Friday from 6:00 a.m. to 11:00 p.m. Eastern Standard Time and may be contacted by:

Phone: +1 (267) 941-1000 (not toll free)

Fax: +1 (267) 941-1055

Email: www.irs.gov/uac/Help-With-Tax-Questions---International-Taxpayers

Alternatively, go to www.irs.gov and click on individuals. Then click on **International Taxpayers** and go to **Help With Tax Questions**. Select from the list of **Tax Law Categories**, type your email address, add your specific question and click on **Submit Query**.

Mail: Internal Revenue Service
International Accounts
Philadelphia, PA 19255-0725
USA

International tax assistance may also be available from one of the overseas IRS offices. Each of these offices service a prescribed geographic area.

London, England: Servicing UK, Ireland, the Nordic Countries and Southern and Eastern Africa: see page 3 for complete contact details.

Frankfurt, Germany: Servicing Central & Eastern Europe, Russia, and the Middle East:

Phone: +49 69 75 35 38 34

Fax: +49 69 75 35 38 34

Beijing, China: Servicing Asia, Australia, New Zealand and the Pacific.

Phone: +86 10 8531 3983

Fax: +86 10 8531 4287

Paris, France: Servicing Western Europe and the Northern half of Africa.

Filing Prior Year Returns

American citizens living outside of the U.S. are subject to the same filing requirements as American citizens living in the U.S. The U.S. tax filing requirement is based on worldwide income from all sources irrespective of your country of residence.

Filing a past due return may not be as difficult as you think. Taxpayers should file all tax returns that are due, regardless of whether or not full payment can be made with the return. Depending on an individual's circumstances, a taxpayer filing late may qualify for a payment plan. All payment plans require continued compliance with all filing and payment responsibilities after the plan is approved. For additional information on payment plans and installment agreements, please see www.irs.gov/individuals/PaymentPlans-Installment-Agreements.

Full payment of taxes saves you money. Here are some advantages to filing as soon as possible:

- Generally, if a taxpayer is due a refund for withholding or estimated taxes paid, it must be claimed within 3 years of the return due date or risk losing the right to it. The same rule applies to a right to claim a tax credit such as the Earned Income Credit (EIC).
- Self-employed persons who do not file a return will not receive credits toward Social Security retirement or disability benefits. Failure to file results in not reporting any self-employment income to the Social Security Administration.
- Special benefits, such as the foreign earned income exclusion and/or foreign tax credit, may only be claimed if an income tax return is filed.

The statute of limitations for tax assessments does not begin to run until a tax return is filed. Therefore, the statute remains open on any tax year for which a tax return has not been filed.

FBAR: Please see page 16 for additional filing requirements if you have a foreign bank account that had a balance of over \$10,000 at any time during the year.

Payments

PAYMENT METHODS

Checks: All checks must be in U.S. dollars made payable to the United States Treasury. The *front* of the check should contain the taxpayer's Social Security Number or ITIN, the tax return form number and the tax year. Form 1040-V should be included with your check.

Paying via Credit or Debit Card: Payment by debit or credit card can be made by phone, Internet or when e-filing. It's safe and secure - standard, commercial card networks are used. The IRS does not receive or store card numbers and payment information will not be disclosed for **any** reason other than processing the transaction authorized by the taxpayer. Please see www.irs.gov/uac/Pay-Taxes-by-credit-or-debit-card for a list of service providers and their fees. Although, the IRS does not charge a fee for this service most service providers do charge a convenience fee of 2%-4%.

Electronic Federal Tax Payment System (EFTPS): Federal taxes may be paid using the EFTPS system. For details on how to enroll, visit www.eftps.gov or call EFTPS Customer Service at [+1] (800) 316-6541 or [+1] (303) 967-5916.

Electronic Funds Withdrawal: You may authorize an electronic funds withdrawal from a U.S. checking or savings account by using tax preparation software or a professional tax preparer. If you select the electronic payment option, you will enter your financial institution's routing number, your account number and the account type (checking or savings). Check with the financial institution for the correct routing and account numbers.

ESTIMATED TAX PAYMENTS

If paying by check or money order, estimated tax payments should be accompanied by Form 1040-ES and mailed to the IRS at:

Internal Revenue Service
P.O. Box 1300
Charlotte, NC 28201-1300
U.S.A.

Courier deliveries should be sent to:

Internal Revenue Service Center,
3651 South Interregional Hwy 35
Austin, Texas 78741 U.S.A.
Attention: Receipt and Processing
Telephone: [+1] (512) 460 7944

U.S. Accountants in Foreign Countries

The IRS may not recommend any particular preparer. However, for help in preparing business and estate tax returns as well as complex individual returns, a list of local U.S. tax preparers may be requested from the Office of American Citizen Services at your nearest American Embassy or Consulate.

For United Kingdom purposes, please go to Special Consular Services page on the United States Embassy website to download the most current list. (http://london.usembassy.gov/cons_new/acs/living_in_the_uk.html)

In the UK, you may also find newspapers such as *The American* helpful, they often carry advertisements from tax preparers. (www.theamerican.co.uk).

Another resource in the UK is the non-profit membership organization, *Focus Information Services* (www.focus-info.org). Their full list of U.S. tax preparers is only available to members. Non-members will be given a maximum of three from that list. Focus can be reached by telephone at [+44] (0)207 937 7799 Monday to Thursday, between 9 am and 4 pm.

Unresolved Tax Matters

If you have tried to resolve a tax problem but it has not been resolved in a timely manner or if an IRS action is causing you a significant hardship, you may contact the International Taxpayer Advocate (TAS) by phone, fax or mail:

Phone: Taxpayer Advocate Service (TAS) *Case Intake Line* where you can see if you are eligible.
[+1] (877) 777-4778 (toll free in US only) or
[+1] (787) 622-8940 (English - not toll free)
[+1] (787) 622-8930 (Spanish - not toll free)

Fax: [+1] (787) 622-8933

Mail: Internal Revenue Service
ATTN: Taxpayer Advocate Office
San Patricio Office Building
7 Tabonuco Street, Room 200
Guaynabo, Puerto Rico 00966

For more information about TAS, please see Publication 1546 or www.irs.gov/uac/Taxpayer-Advocate-Service-6

IMPORTANT DATES IN 2013

January 15, 2012

Estimated Payment TY 2012: Fourth quarter estimated tax payment due. Use the 2012 Form 1040 ES. This is the final payment for 2012.

April 15, 2013

Return Due Date TY 2012: Individual Income Tax Returns for the calendar year 2011 are due for filers living in the US. However, filers who live overseas may receive an automatic extension to June 17th to file their returns.

Payment Due Date TY 2012: Payments for 2012 taxes due. *All payments are due on April 15th regardless of where you live.* If you qualify for the automatic extension to file, but you anticipate owing tax, make your payment by April 15th by submitting your check with a **2012** Form 1040-V.

Extension Due Date TY 2012: If you do not qualify for the automatic extension, submit Form 4868 to request an extension to file until October 15th. If you anticipate owing tax, attach your check to the 2012 Form 4868.

Estimated Payment TY 2013: First quarter estimated tax payment due. Use the 2013 Form 1040 ES.

June 17, 2012

Return Due Date TY 2012: Individual Income tax return is due for taxpayers abroad. Write "Taxpayer Resident Abroad" across the top of your return.

Extension Due Date TY 2012: Overseas filers should submit Form 4868 by June 17th to request an extension to file until October 15th.

Estimated Payment TY 2013: Second quarter estimated tax payment due. Use the 2013 Form 1040 ES.

June 30, 2013

Report of Foreign Bank and Financial Accounts Due Date TY 2012: Form TDF 90-22.1 (FBAR) due. Do not attach to your Form 1040. Mail form separately to Detroit per the instructions; form must be **received** by June 30th as no extensions are available.

September 16, 2013

Estimated Payment TY 2013: Third quarter estimated tax payment due. Use the 2013 Form 1040 ES.

October 15, 2013

Return Due Date TY 2012: Individual income tax returns for 2012 are due if you timely filed Form 4868 requesting an extension to October 15th.

Extension Due Date TY 2011: Overseas filers can request a discretionary further two month additional extension until December 17th if necessary. You should make your request in writing by explaining the reasons why you need the additional two months and mail it by October 15th. You will be notified only if your request is denied. This extension is not available to taxpayers who have an approved extension of time to file Form 2350. Please see Publication 54 for more details. NOTE: There are no further extensions of time to file individual tax returns beyond December 17th.

January 15, 2014

Estimated Payment TY 2013: Fourth quarter estimated tax payment due. Use the 2013 Form 1040 ES. This is the final payment for 2013.